

Charity Registration No. 1111259

Company Registration No. 05360413 (England and Wales)

**THE LINDSAY LEG CLUB FOUNDATION**  
**(a company limited by guarantee)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

## THE LINDSAY LEG CLUB FOUNDATION

### LEGAL AND ADMINISTRATIVE INFORMATION

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**Directors Trustees**

M Hoskins (Chairman)  
E Lindsay  
J Smith  
S Williams  
C McIntyre  
N McIntyre  
J Geraghty  
T Morel  
K Stiles  
H Tickner

**Secretary**

C McIntyre

**Charity number**

1111259

**Company number**

05360413

**Registered office**

18 Langton Place  
Bury St Edmunds  
IP33 1NE

**Independent examiner**

Robin Jackson  
Churchgate Accountants Ltd  
18 Langton Place  
Bury St Edmunds  
IP33 1NE

**Bankers**

CAF Bank Limited  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
ME19 4JQ

**Solicitors**

Gross & Co.  
83/84 Guildhall Street  
Bury St Edmunds

# THE LINDSAY LEG CLUB FOUNDATION

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# THE LINDSAY LEG CLUB FOUNDATION

## TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

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The directors present their report and accounts for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

### Objectives and activities

The charitable objects are:

Protecting and preserving health amongst those experiencing or at risk of experiencing leg ulcers and/or associated conditions, in particular by:

- (1) Disseminating and facilitating the implementation of the Lindsay Leg Club model;
- (2) Advising on and promoting the provision and use of modern equipment, services and facilities aimed at diagnosing, preventing and treating leg ulcers and or/associated conditions; and
- (3) Advising education in and increasing the understanding and awareness of leg ulcers and associated conditions and how they can be diagnosed, prevented and treated.

### Public benefit

In reviewing the year, the trustees have taken into account the Charity Commission's guidance on public benefit and the two principles that:

- There must be an identifiable benefit or benefits, and
- The benefit must be to the public or a section of the public.

They have also considered the specific guidance on charities for the advancement of education and health.

It is their belief that, given the objects of the Charity and its record of activities over the year, the Lindsay Leg Club Foundation provides identifiable benefits which are open to all who experience or are at risk of experiencing leg ulcers and/or associated conditions; and also is promoting better understanding of leg ulcer care amongst relevant health professionals.

# THE LINDSAY LEG CLUB FOUNDATION

## TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

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### Achievements and Performance

2022 was a relatively quiet year for the Foundation as we continued to be affected by the overhang of COVID. As an essentially a Community based organisation we had been significantly affected by nervousness around social gatherings. A number of planned projects have had to be delayed or cancelled, and lack of NHS staff continues to be a major constraint on growth.

In spite of these challenges we ended the year in a strong financial position and 2023 has started with a flurry of activity with regard to new Leg Club openings and enquiries which gives us confidence for the years ahead.

Most clubs were able to operate at least in part during the year, others were able to re-open fully. Over the last 12 months we have not been notified of any new Leg Club closures, however it has also been hard to get interest to establish new Leg Clubs. Nevertheless we were able to open a new Leg Club in the Leeds area with a third planned to open during H1 2023 ( at the time of writing now open).

We returned to face to face Board meetings in 2022, with the agreed intention to have 4 formal meetings a year. Remote video conferencing no longer forms part of our plans as it is not a good forum for interaction and discussion and will only be used moving forward in exceptional circumstances.

Much of the day to day work to support Leg Clubs is driven by the Leg Club Industry Partners (LCIP). Industry continues to provide the majority of our funding and are committed to support the Leg Clubs in spite of the commercial challenges they face, a clear sign of their commitment to support best possible standards of care within the NHS. The Board again thank the LCIP for their financial support, without which the Foundation could not continue to exist, as well as their heartfelt drive and enthusiasm for the Model.

A number of Trustees retired during the year and I would like to thank them for their ongoing support and dedication. There are currently 10 Trustees on the Board which is felt to be appropriate for an organisation of our size. It is a criteria of being a Trustee that Board members commit to attending a minimum of 3 out of the planned 4 Board meetings a year. This does restrict our ability to attract persons in paid employment but is essential for us to operate effectively as a Board.

As ever, our driving force and inspiration remains Ellie Lindsay OBE, Life President and Founder. Her passion and commitment is the reason why so many people their time to support the Foundation. Last year Ellie was awarded the prestigious Lifetime Achievement Award at the WUWHS. Ellie continues to gather awards, advises Government via the MTB and speaks regularly at International meetings. In 2022 her work was further recognised with an Honorary Professorship at the College of Phlebology for her work in Social Epidemiology.

# THE LINDSAY LEG CLUB FOUNDATION

## TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

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### Board Information

A number of Board changes took place through the year. We are very grateful to Trudie Clark (n.Young), a long term Leg Club supporter who has retired from the Board but continues to actively support the Model. Mo Girach also retired for health reasons and we are very grateful for his support and advice.

We were delighted to welcome Dr Jemell Geraghty to the Board, a widely published clinical practitioner and long time Leg Club advocate, as well as Heidi Tickner, a LCIP member and qualified TVN, to the Board.

In March of this year (2023) we regretfully learned of the death of our long standing Patron, Baroness Masham at the age of 87. Baroness Masham was a long term Leg Club advocate at the highest level. Previously a renowned Paralympian, more recently the longest serving female member of the House of Lords, and a great campaigner for the disabled. We are so grateful for everything she did for us.

Ellie has talked for a number of years now about stepping down from her role of managing the UK Leg Clubs to concentrate more on strategic work and international growth. During the year options were presented to the Board and it has been resolved that two consultants will be appointed, each on a part time basis, to support and grow the movement within the UK. Recruitment for these posts started early 2023 and the successful candidates are expected to be in place by end 2023.

### Third Party Partnerships

#### Leg Club Industry Partners (LCIP)

The LCIP have continued to support the Foundation throughout 2022 with unfailing commitment and donations. These donations have facilitated Leg Club nurses to support members and the public to access health and wellbeing information through leaflets and videos so they can maintain their self-care. The Foundation Charity would like to acknowledge and thank again our LCIP advocates.



# **THE LINDSAY LEG CLUB FOUNDATION**

## **TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023**

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### **Annual Leg Club Conference**

The Leg Club Conference had again to be postponed, as our usual venue (Worcester Rugby Club) went into administration just days before the Conference was due to start. Unfortunately, therefore we've not been able to run the Conference for a third year running also taking into account the 2 years of COVID disruptions. However, Ellie has found a new venue still in Worcester at Worcestershire County Cricket Club. The Conference will be held on Wednesday 27 and Thursday 28 September 2023 where we look forward to finally celebrating our belated Silver Jubilee Dinner (1995-2020). An impressive line-up of Speakers has again been arranged and there is again huge delegate interest.

### **Financial Review**

In spite of our concerns related to the impact of COVID on fund raising, The Foundation remains in a strong financial position due to the continued backing from LCIP members, charitable donations, and various fund-raising activities. Our accounts are Independent Examiners by Churchgate's Accountants, Bury St Edmunds and can be viewed on the Charity Commission website:

<https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/4014745/accounts-and-annual-returns>

Total income was £120k, up on the £95k recorded in 2022. Costs were £90k compared to £68k for 2021/2022 and therefore we have been able to carry forward £198k into 2024.

The current account balance together with the savings account balance at 31 March 2023 stood at a healthy £160,698 of which £25,100 is in a number of restricted funds.

### **Reserves Policy**

The Charity does not hold significant reserves which can be invested. Any income not required for immediate needs is put on deposit to maximise interest and drawn upon as required. The Charity had unrestricted general reserves of £173,678 at 31 March 2023 which equates to over six months operational costs. The Charity aims to hold four months costs in reserves.

### **Investment powers and policy**

The Charity does not hold significant surplus assets which can be invested. In the event of there being any funds to invest, availability of funds together with risk-free investment are the key criteria for investment.

# THE LINDSAY LEG CLUB FOUNDATION

## TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

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### Structure, governance and management

#### Legal Status and Governing Document

The Charity is incorporated as a company limited by guarantee, company number 05360413, on 10 February 2005 (as amended by special resolution dated 25 August 2005), and was registered with the Charity Commission on 12 September 2005, under charity number 1111259. The governing documents of the Charity are the Memorandum and Articles of Association.

The directors who served during the year were:

M Hoskins (Chairman)

E Lindsay

C Brooke (resigned 27 July 2023)

J Smith

S Williams

T Young (resigned 29 December 2022)

C McIntyre

N McIntyre

M Girach (resigned 14 January 2023)

J Geraghty

T Morel (appointed 1 September 2023)

K Stiles (appointed 8 September 2023)

H Tickner (appointed 25 January 2023)



# THE LINDSAY LEG CLUB FOUNDATION

## TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

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### Appointment and induction of trustees

The Board of trustees are elected at the AGM and subject to one third of the Board submitting to re-election at each subsequent AGM. Trustees have defined responsibilities and most service on specific committees or groups alongside the main Board.

Trustees are asked to submit a resume of their interests and abilities in support of their election, and on commencing their appointment will be supported through induction to help them become fully effective.

### Organisational structure

Members of the Trustee Board, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 5.

The Trustee Board consists of a maximum of 14 who meet on a quarterly basis and they are responsible for the strategic direction of the Charity. A quorum at a meeting of the trustees is three trustees.

Members of the Charity each guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of a winding up.

### Risk management

Trustees are at all times aware of the financial state of the Charity. The Charity has two forms of insurance:

- (1) Employers' Liability Insurance (£5 million) which covers public liability, products liability, personal accident, money and legal expenses, and
- (2) Trustees Indemnity Insurance

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the Charity. These procedures are periodically reviewed to ensure that they still meet the needs of the Charity.

## THE LINDSAY LEG CLUB FOUNDATION

### TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023


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#### Independent examiner

Mr R Jackson of Churchgate Accountants Limited offers himself for appointment as independent examiner to the charity.

This report is prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The Trustees' annual report was approved by the Board of Directors.

  
.....  
Mr M Hoskins

Chairman

Dated: ..... 15/11/2023

# THE LINDSAY LEG CLUB FOUNDATION

## INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE LINDSAY LEG CLUB FOUNDATION

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### Independent Examiner's Report to the Trustees of the Lindsay Leg Club foundation

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

#### Basis of independent examiner's statement

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Robin Jackson

Churchgate Accountants Limited  
18 Langton Place  
Bury St Edmunds  
IP33 1NE

## THE LINDSAY LEG CLUB FOUNDATION

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b><u>Income from:</u></b>					
Donations and legacies	3	26,458	1,200	27,658	15,897
Charitable activities	4	85,000	-	85,000	80,000
Other trading activities		6,650	-	6,650	-
Investments	6	968	-	968	20
<b>Total income</b>		<b>119,076</b>	<b>1,200</b>	<b>120,276</b>	<b>95,917</b>
<b><u>Expenditure on:</u></b>					
Raising funds		-	-	-	-
Charitable activities		79,759	10,248	90,007	68,551
<b>Total</b>	<b>7</b>	<b>79,759</b>	<b>10,248</b>	<b>90,007</b>	<b>68,551</b>
<b>Net income/(expenditure)</b>		<b>39,317</b>	<b>(9,048)</b>	<b>30,269</b>	<b>27,366</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>39,317</b>	<b>(9,048)</b>	<b>30,269</b>	<b>27,366</b>
Total funds brought forward		134,361	34,148	168,509	141,143
<b>Total funds carried forward</b>	<b>13</b>	<b>173,678</b>	<b>25,100</b>	<b>198,778</b>	<b>168,509</b>

**THE LINDSAY LEG CLUB FOUNDATION**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2023**

		2023	2022
	Notes		
<b>Current assets</b>			
Debtors	11	40,000	20,000
Cash at bank and in hand		<u>160,698</u>	<u>155,279</u>
		200,698	175,279
<b>Creditors: amounts falling due within one year</b>	12	(1,920)	(6,770)
		<u></u>	<u></u>
<b>Net Assets</b>		<u>198,778</u>	<u>168,509</u>
<b>Financed by:</b>			
<b>The funds of the charity</b>			
Restricted funds		25,100	34,148
Unrestricted funds	13		
- general reserves		173,678	134,361
		<u></u>	<u></u>
		198,778	168,509

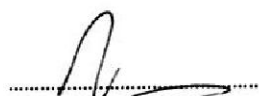
For the year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees / directors have acknowledged their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the special provisions applicable to companies subject to small companies' regime.

The financial statements were approved by the board of directors and authorised for issue on 15/11/2023 and signed on its behalf by:

  
 Mr. M. Hopkins  
 Chairman

Company Registration No. 05360413



# THE LINDSAY LEG CLUB FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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### **1 Accounting policies**

#### **Company information**

The Lindsay Leg Club Foundation is a company limited by guarantee not having a share capital. In the event of a winding up of the company every member agrees to contribute such amount as may be required (not exceeding £1) to the Charity's assets if it should be wound up while he or she is a member or within one year after he or she ceases to be a member, for payment of the Charity's debts and liabilities contracted before he or she ceases to be a member, and of the costs charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves.

#### **1.1 Accounting convention**

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts have not included a statement of cash flows per Update Bulletin 1 of charities SORP (FRS102) as The Lindsay Leg Club Foundation is not a large charity.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the accounts, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

# THE LINDSAY LEG CLUB FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies (continued)

#### 1.4 Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. All income is shown gross.

Revenue grants are recognised in the Statement of Financial Activities in the year to which the relevant expenditure relates.

Income is deferred when performance related grants are received in advance of the performance of events to which they relate.

Donations and Investment income are credited to the SOFA when receivable.

#### 1.5 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- Support costs are those costs incurred in the management and administration of the charitable activities. Support costs are allocated to activities based on their proportion of man hours.

#### 1.6 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### 1.7 Cash and cash equivalent

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

#### 1.8 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### 1.9 Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

##### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.



# THE LINDSAY LEG CLUB FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 1 Accounting policies (continued)

#### 1.10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3	Donations	Unrestricted	Restricted	Total	Total
		funds	funds	2023	2022
		£	£	£	£
	Voluntary income	7,571	1,200	8,771	15,897
	Legacy income	100	-	100	-
	Grants of a general nature	18,787	-	18,787	-
		<u>26,458</u>	<u>1,200</u>	<u>27,658</u>	<u>15,897</u>

4	Income from charitable activities	Unrestricted	Restricted	Total	Total
		funds	funds	2023	2022
		£	£	£	£
	Grants	85,000	-	85,000	80,000
		<u>85,000</u>	<u>-</u>	<u>85,000</u>	<u>80,000</u>

5	Income from other trading activities	Unrestricted	Restricted	Total	Total
		funds	funds	2023	2022
		£	£	£	£
	Merchandise	-	-	-	-
	Conference	6,650	-	6,650	-
		<u>6,650</u>	<u>-</u>	<u>6,650</u>	<u>-</u>

# THE LINDSAY LEG CLUB FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

6	Investment income	Unrestricted funds	Restricted funds	Total 2023	Total 2022
		£	£	£	£
	Interest – bank	968	-	968	20
		<u>968</u>	<u>-</u>	<u>968</u>	<u>20</u>

In the year ended 31 March 2022 £1,629 of all income received related to restricted fund income.

In the year ended 31 March 2022 £94,288 of all income received related to unrestricted fund income.

7	Expenditure on charitable activities	Unrestricted funds	Restricted funds	Total 2023	Total 2022
		£	£	£	£
	Leg Clubs	-	3,864	3,864	3,900
	Conference	6,750	-	6,750	-
	Grant projects	-	6,384	6,384	3,467
	Website and computer costs	3,393	-	3,393	5,834
	Printing	8,912	-	8,912	570
	Exhibitions	2,149	-	2,149	148
	Design costs	1,980	-	1,980	5,053
	Support costs (note 8)	44,246	-	44,246	42,133
	Governance costs	12,329	-	12,329	7,446
		<u>79,759</u>	<u>10,248</u>	<u>90,007</u>	<u>68,551</u>

8	Support costs	Support Costs	Governance Costs	Total 2023	Total 2022
		£	£	£	£
	Independent examiner	-	1,920	1,920	1,770
	Trustees expenses	-	5,493	5,493	994
	Consultants fees	37,562	4,173	41,735	43,518
	Travel expenses	4,616	513	5,129	1,485
	Office expenses	1,064	118	1,182	1,301
	Other costs	65	7	72	101
	Subscriptions	500	56	556	226
	Trustee insurance	439	49	488	184
		<u>44,246</u>	<u>12,329</u>	<u>56,575</u>	<u>49,579</u>

In the year ended 31 March 2022 £4,814 of all expenditure related to restricted fund expenditure.

In the year ended 31 March 2022 £63,737 of all expenditure related to unrestricted fund expenditure.

# THE LINDSAY LEG CLUB FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

<b>9 Operating (deficit)</b>	<b>2023</b>	<b>2022</b>
Operating (deficit) for the year is stated after charging/(crediting):		
Fees payable for the independent examination of the company's annual	1,920	1,770
	<u>1,770</u>	<u>1,770</u>
<b>10 Directors</b>		
During the year E Lindsay received payments of £30,000 (2022: £30,000) as a consultant to the charity. The charity has received permission from the Charity Commission to make payments to her.		
No other trustee received payment during the year other than reimbursed expenses of £2,336 (2022: £156) which were paid to 1 trustee (2022: 1 trustee).		
The trustees did not receive any remuneration during the year.		
<b>11 Debtors</b>	<b>2023</b>	<b>2022</b>
Amounts falling due within one year:	£	£
Prepayments and accrued income	<u>40,000</u>	<u>20,000</u>
<b>12 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	£	£
Other creditors	1,920	6,770
	<u>1,920</u>	<u>6,770</u>

## THE LINDSAY LEG CLUB FOUNDATION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

#### 13 Charitable funds – movements – current year

##### Restricted funds

The income funds of the charity include restricted funds comprising the following unexpected balances of donations and grants held on the trust for specific purposes:

	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Grant – Urgo Foundation	1,375	-	-	-	1,375
Grant – Scholarship fund	5,623	1,200	-	-	6,823
Leg Club Sponsorship	660	-	-	-	660
Leg Clubs	5,046	-	(3,864)	-	1,182
Dissemination	1,000	-	-	-	1,000
Leaflets	810	-	-	-	810
Learning zone	-	-	-	-	-
Specialised equipment	2,229	-	(2,229)	-	-
Expansion project	11,049	-	(4,155)	-	6,894
Data training + collection	4,400	-	-	-	4,400
WUWHS	1,956	-	-	-	1,956
	<u>34,148</u>	<u>1,200</u>	<u>(10,248)</u>	<u>-</u>	<u>25,100</u>
<b>Unrestricted funds</b>					
Designated funds	-	-	-	-	-
General reserves	134,361	119,076	(79,759)	-	173,678
	<u>168,509</u>	<u>120,276</u>	<u>(90,007)</u>	<u>-</u>	<u>198,778</u>

**Designated reserve:** A designated reserve is no longer required as the conference is no longer organised by The Lindsay Leg Club Foundation.

**General reserve:** General reserves represent the free funds of the charity which are not designated for a particular purpose.

# THE LINDSAY LEG CLUB FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### Charitable funds – movements – prior year

##### Restricted funds

The income funds of the charity include restricted funds comprising the following unexpected balances of donations and grants held on the trust for specific purposes:

	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Grant – Urgo Foundation	1,375	-	-	-	1,375
Grant – Scholarship fund	4,732	1,400	(509)	-	5,623
Leg Club Sponsorship	660	-	-	-	660
Leg Clubs	6,393	-	(1,347)	-	5,046
Dissemination	1,000	-	-	-	1,000
Leaflets	810	-	-	-	810
Learning zone	-	-	-	-	-
Specialised equipment	4,553	-	(2,324)	-	2,229
Expansion project	10,910	229	(90)	-	11,049
Data training	4,400	-	-	-	4,400
WUWHS	2,500	-	(544)	-	1,956
	<b>37,333</b>	<b>1,629</b>	<b>(4,814)</b>	<b>-</b>	<b>34,148</b>
Unrestricted funds					
Designated funds	-	-	-	-	-
General reserves	103,810	94,288	(63,737)	-	134,361
	<b>141,143</b>	<b>95,917</b>	<b>(68,551)</b>	<b>-</b>	<b>168,509</b>

#### 14 Transfer between funds

No transfers were made in the year ended 31 March 2023 (2022: £nil).